

EXHIBIT F

Luca D'Auria
avvocato

Milano, 26 febbraio 2007

Egregio Signore
AVV. ANTONIO LUIGI VICOLI
Fax 02.76231623

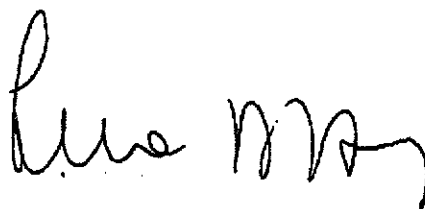
Audizione rag. Andrea Petrucci / Processo obbligazioni Parmalat

Caro collega,

ho conferito con il rag. Petrucci di cui sono il difensore nei procedimenti penali; Ti posso anticipare che costui intenderà avvalersi della facoltà di non rispondere.

Quanto all'incontro debbo, purtroppo, informarti che è, sia per Petrucci che per me, impossibile fissare una data prima di metà marzo.

Con i migliori saluti,



All.to

Luca D'Auria
Attorney at Law

Milan, February 26, 2007

Mr.
ANTONIO LUIGI VICOLI, Atty.
Fax 02.76231623

Accountant Andrea Petrucci Hearing/ Parmalat Bonds Proceeding

Dear Colleague,

I conferred with Accountant Petrucci who I represent as defense counsel in the criminal proceedings; I can anticipate to you that he intends to exercise his right not to respond.

Regarding the meeting, unfortunately, I must inform you that it is impossible, both for Petrucci and for me, to schedule a date before the middle of March.

Best regards,

/s/ Luca D'Auria

Attachment



**TRANSPERFECT
TRANSLATIONS**

AFFIDAVIT OF ACCURACY

ALBANY
AMSTERDAM

ATLANTA

AUSTIN

BOSTON

BRUSSELS

CHARLOTTE

CHICAGO

DALLAS

DENVER

FRANKFURT

GENEVA

HONG KONG

HOUSTON

IRVINE

LONDON

LOS ANGELES

MIAMI

MINNEAPOLIS

MONTREAL

MUNICH

NEW YORK

PARIS

PHILADELPHIA

RESEARCH
TRIANGLE PARK

SAN DIEGO

SAN FRANCISCO

SAN JOSE

SEATTLE

SINGAPORE

STOCKHOLM

TOKYO

TORONTO

WASHINGTON, DC

I, Tyler Mickelson, hereby certify that the following is, to the best of my knowledge and belief, a true and accurate translation of the accompanying document [Feb. 26, 2007 D'Auria letter] from Italian into English.

Tyler Mickelson
TransPerfect Translations, Inc.
601 Thirteenth Street, NW
Suite 320 North
Washington, DC 20005

Sworn to before me this
4th day of June 2007

Signature, Notary Public

Lisa Sherfinski
Notary Public, District of Columbia
My Commission Expires 01-01-2008

Stamp, Notary Public
Washington, DC